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Listing of Claims

The following listing of claims will replace all prior versions, and listings, of claims in the subject application:

Claims 1-18 (canceled).

19. (previously presented) A method for a supplier to manage shipping charges for transportation of items by a shipping entity to customers of the supplier, comprising the computer-implemented steps of:

providing a first shipping charge corresponding to an actual charge by the shipping entity to the supplier for transportation of items by the shipping entity from one or more actual supplier locations to a customer location;

providing a second shipping charge corresponding to a shipping charge by the supplier to the customer and calculated by reference to charges applicable to shipment of the items to the customer from one or more virtual supplier locations that are different from the one or more actual supplier locations;

computing a difference between the first shipping charge and the second shipping charge;  
and

utilizing the computed difference, after said second shipping charge has been billed to the customer, to account for unbilled shipping costs in a predetermined period of time.

20. (new) The method of claim 19, further comprising utilizing said computed difference between (i) the first shipping charge based on said actual charge by the shipping entity

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and (ii) the second shipping charge corresponding to said shipping charge by the supplier to the customer, for product planning.

21. (new) The method of claim 19, further comprising utilizing said computed difference between (i) the first shipping charge based on said actual charge by the shipping entity and (ii) the second shipping charge corresponding to said shipping charge by the supplier to the customer, for internal cost accounting.

22. (new) The method of claim 19, wherein said charge by the supplier to the customer for shipment of the ordered items to the customer location is determined without reference to said actual charge by the shipping entity for transportation of said ordered items.

23. (new) A method for a supplier to manage shipping charges for transportation of items by a shipping entity to customers of the supplier, comprising the computer-implemented steps of:

- (a) receiving, by the supplier, an order for specified items from a customer;
- (b) providing to the customer an indication of an amount charged to the customer for shipping the specified items to a customer location;
- (c) arranging for shipping by the shipping entity of the items ordered in step (a), from one or more actual supplier locations to the customer location, and receiving by the supplier an actual charge by the shipping entity to the supplier for transportation of the ordered items from said one or more actual supplier locations to the customer location;
- (d) computing a first shipping cost based on said actual charge by the shipping entity

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received in step (c);

(e) determining a second shipping charge corresponding to the actual amount charged by the supplier to the customer in step (b), said actual amount charged being determined based on shipment of the ordered items to the customer location from one or more virtual supplier locations that are different from the one or more actual supplier locations;

(f) computing a difference between the first shipping cost determined in step (d) and the second shipping charge determined in step (e); and

(g) utilizing the computed difference from step (f) for internal cost accounting, after said indication of the amount charged to the customer for shipping has been provided in step (b).

24. (new) The method of claim 23, wherein said indication of the amount charged by the supplier to the customer for shipment of the ordered items to the customer location is provided in step (b) without reference to said actual charge by the shipping entity for transportation of said ordered items from step (c).

25. (new) The method of claim 23, further comprising utilizing said computed difference from step (f), between (i) the first shipping cost based on said actual charge by the shipping entity and (ii) the second shipping charge corresponding to said actual amount charged by the supplier to the customer, for product planning.

26. (new) The method of claim 23, further comprising utilizing said computed difference from step (f), between (i) the first shipping cost based on said actual charge by the shipping entity and (ii) the second shipping charge corresponding to said actual amount charged

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by the supplier to the customer, for internal management and tracking of unbilled costs of operations.

27. (new) The method of claim 23, further comprising utilizing said computed difference from step (f), between (i) the first shipping cost based on said actual charge by the shipping entity and (ii) the second shipping charge corresponding to said actual amount charged by the supplier to the customer, for internal assessment of operations.

28. (new) The method of claim 23, wherein the one or more actual supplier locations are in a first country, the customer location is in a second country, and said one or more virtual supplier locations are in said second country,

29. (new) The method of claim 28, wherein said items are shipped from the first country to the second country in consolidated international shipments containing packages for multiple customers, and the consolidated international shipments are divided in the second country into individual shipments to the respective customers.

30. (new) A method for a supplier to manage shipping charges for transportation of items by a shipping entity from a first country to customers of the supplier in a second country, comprising the computer-implemented steps of:

(a) receiving by the supplier from each of a plurality of said customers in the second country a corresponding order for specified items;

(b) providing to each customer an indication of an amount charged to the customer for

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shipping from a virtual location in the second country to a customer location the items in the order received from the customer in step (a);

(c) fulfilling, in the first country, the orders received in step (a) from said plurality of said customers, packaging the ordered items in the first country into individual packages addressed to the respective customers, and consolidating the individual packages into a collective international shipment;

(d) arranging for shipping by a first shipping entity of the collective international shipment from step (c) as a single package from the first country to the second country, and receiving by the supplier a first actual charge by the first shipping entity to the supplier for transportation of the collective international shipment from the first country to the second country;

(e) dividing the collective international shipment in the second country into said individual packages, arranging for transportation by a second shipping entity of the individual packages to respective customer locations in the second country, and receiving by the supplier a bill of second actual charges by the second shipping entity to the supplier for said transportation of the individual packages to respective customer locations in the second country;

(f) computing a first shipping cost specific to transportation of one of said individual packages to the corresponding customer, based on said first actual charge by the first shipping entity received in step (d) and said second actual charges by the second shipping entity received in step (e);

(g) determining a second shipping charge corresponding to the actual amount charged by the supplier in step (b) for transportation of the one individual package to the corresponding customer, said actual amount charged in step (b) being determined based on shipment of the

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individual packages from a virtual location in the second country to said customers;

(h) computing a difference between the first shipping cost and the second shipping charge; and

(i) utilizing the computed difference from step (h) for internal management of unbilled costs, after said indication of the amount charged to the customer for shipping has been provided in step (b).

31. (new) The method of claim 30, wherein said amount charged by the supplier to the customer for shipment of the ordered items to the customer location is provided in step (b) without reference to said first actual charge by the first shipping entity from step (d) and said second actual charge by the second shipping entity from step (e).

32. (new) The method of claim 30, further comprising utilizing said computed difference from step (i) for product planning.

33. (new) The method of claim 30, further comprising utilizing said computed difference from step (i) for freight analysis on a month-by-month basis.

34. (new) The method of claim 30, wherein said computed difference is utilized for tracking unbilled shipping costs.

35. (new) The method of claim 30, wherein said computed difference is utilized for assessing operations of the supplier.

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36. (new) The method of claim 30, wherein said first and second shipping entities are the same entity.